

Clare Haughey MSP
Convener
Finance and Public Administration Committee
The Scottish Parliament
Edinburgh
EH99 1SP1

Via email only

Date: 6th August 2026
Our reference: SHRC202657

Dear Convenor,

Pre-budget scrutiny 2027-28: Affordability and sustainability of Scotland's tax and spending plans

Please find enclosed the Scottish Human Rights Commission's response to the Committee's call for views on the affordability and sustainability of Scotland's tax and spending plans.

As Scotland's National Human Rights Institution, the SHRC promotes and monitors the implementation of human rights in Scotland. Decisions about how public resources are raised, allocated and spent play a central role in the progressive realisation of economic, social and cultural rights. Parliamentary scrutiny of Scotland's public finances therefore provides an important opportunity to assess whether fiscal decision-making supports sustainable public finances while making the best possible use of available resources to improve people's lives.

Our submission does not seek to comment on political or other merits of particular tax or spending decisions. Rather, it sets out how a human rights based approach can support parliamentary scrutiny by providing practical questions and analytical tools to help the Committee assess whether decisions about taxation, public

expenditure and fiscal planning are evidence-informed, transparent, accountable and likely to improve outcomes over the short and longer term.

The submission builds on the SHRC's existing guidance on applying a human rights based approach to parliamentary budget scrutiny, including its [2024 briefing for Scottish Parliament Committees](#). It should be read alongside that guidance. The SHRC's forthcoming Human Rights Budgeting Toolkit and Poverty Spotlight Briefing will further support parliamentary scrutiny by providing practical tools and additional evidence on the relationship between public finance decision-making and the progressive realisation of economic, social and cultural rights. The SHRC is also preparing briefing sessions for MSPs on these approaches and encourages members to engage with these resources as they become available.

We hope the submission assists the Committee's scrutiny of the 2027-28 Scottish Budget and would be pleased to provide any further information that would be helpful during the course of your inquiry.

Yours sincerely,



Professor Angela O'Hagan
Chair, Scottish Human Rights Commission